

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 3778 - HB 3856

February 18, 2010

SUMMARY OF BILL: Requires the Commissioner of Revenue to comply with any voluntary business tax amnesty agreement for the payment of delinquent taxes made between a taxpayer and a county or incorporated municipality, or both, when made prior to July 1, 2009.

ESTIMATED FISCAL IMPACT:

**State Revenue – Net Impact – Not Significant
Increase State Expenditures – Not Significant**

Assumption:

- According to the Department of Revenue, any net change to business tax revenue or any increase to state expenditures as a result of complying with the provisions of this bill is considered not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/rnc

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